

AMENDED IN ASSEMBLY MARCH 23, 2010

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2177**

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**Introduced by Assembly Members ~~Torlakson~~ and Member Beall**

February 18, 2010

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An act to add Section 18416.5 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2177, as amended, ~~Torlakson~~ *Beall*. Income and corporation taxes: Franchise Tax Board: administration: electronic communication.

Existing law, among other things, requires the Franchise Tax Board to administer the Personal Income Tax Law and the Corporation Tax Law.

This bill would authorize the Franchise Tax Board, by regulation, to implement an alternative communication method that, at the request of a taxpayer, would allow specified electronic communications between the Franchise Tax Board and the taxpayer.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 18416.5 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 18416.5. (a) The Franchise Tax Board may, by regulation,
- 4 implement an alternative communication method that, ~~at the request~~
- 5 ~~of a taxpayer,~~ would allow the Franchise Tax Board, *at the request*
- 6 *of the taxpayer,* to provide notification to the taxpayer in a preferred

1 electronic communication method designated by the taxpayer that  
2 a notice, statement, bill, or other communication required or  
3 authorized under Part 10 (commencing with Section 17001), this  
4 part, or Part 11 (commencing with Section 23001) is available for  
5 viewing in the taxpayer's limited access secure folder on the  
6 Franchise Tax Board's Internet Web site and would allow the  
7 taxpayer to file a protest, notification, and other communication  
8 to the Franchise Tax Board in a secure manner.

9 (b) Sending electronic notification to a taxpayer pursuant to the  
10 taxpayer's request made in accordance with regulations authorized  
11 under subdivision (a) shall not be considered a violation of Section  
12 19542 or 19542.1.

13 (c) The alternative communication method authorized by this  
14 section shall not apply to any notice, statement, bill, protest, or  
15 other communication between the Franchise Tax Board and a  
16 taxpayer prior to January 1, 2013, or successful implementation  
17 of the Taxpayer Folder as a component of the Enterprise Data to  
18 Revenue project of the Franchise Tax Board, whichever is later.

19 (d) Notwithstanding any other law regarding the use of United  
20 States mail, any notice, statement, bill, protest, and other  
21 communication from the Franchise Tax Board to a taxpayer and  
22 from a taxpayer to the Franchise Tax Board pursuant to the  
23 alternative communication method authorized by this section shall  
24 be treated as if it were mailed by United States mail, postage  
25 prepaid.